

SIKKIM

GOVERNMENT



GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 04th December, 2023

No. 493

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 47/2023-GST/SIKKIM

Date: 25th September, 2023

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department No. 30/2023-State Tax, dated the 31st July, 2023, namely:-

In the said notification, after the words " hereby notifies the following special procedure to be followed" the words and figures "with effect from 1st day of January 2024" shall be inserted and shall be deemed to have been inserted with effect from the 31st July 2023.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

